

**EXHIBIT “N”**

From: victordedvukaj@aol.com  
To: Lawrence Reich <REICHLAW@AOL.COM>  
Subject: Fw: Marine Park Gardens  
Date: Sat, Aug 15, 2009 4:44 pm

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Sent from my Verizon Wireless BlackBerry

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From: victordedvukaj@aol.com  
Date: Sat, 15 Aug 2009 20:41:54 +0000  
To: <dmfineart@aol.com>  
Subject: Re: Marine Park Gardens

Sent from my Verizon Wireless BlackBerry

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From: dmfineart@aol.com  
Date: Sat, 15 Aug 2009 15:35:26 -0400  
To: <victordedvukaj@aol.com>  
Subject: Marine Park Gardens

Dear Victor,

The real estate market in Marine Park continues to be strong despite recent downturns in the economy. Over the last year, any aged inventory has been purchased at prices supporting a stable in improving market. It is our opinion that this trend will continue as there is a strong demand for homes in this very popular area.

The "Marine Park Luxury Rentals" are units that offer all of the features that buyers are looking for. From the new kitchens outfitted with granite counters, stainless steel appliances, Italian ceramic and hardwood floors, Anderson Windows and solid wood new doors and moldings, these units will command a relatively higher sales price due to their total renovated look.

The location is right across the street from Marine Park which affords, a great expanse of ball fields, bicycle and pedestrian tracks, basketball courts, playground, tennis courts, paddleball courts, Bocci Ball courts and most importantly a new state of the art senior center.

After careful consideration of the units, currently called Marine Park Luxury Rentals, to be offered as condominiums in the Spring of 2010, it is our opinion that the one bedroom/one bath units would be valued at \$399,000 and two bedroom/one bath units would be valued at \$499,000.

I have been actively engaged in the real estate business for more than twenty (20) years. This firm has been actively engaged in real estate for over 27 years and has managed similar projects during that time. This firm has been selling cooperative and condominium units since it's inception and have been awarded exclusive rights to act as Managing Agents on six projects within the last three years alone.

You have advised us of your intention to incorporate this letter into the Plan and we hereby consent to such incorporation.

Very truly yours,  
Douglas Meyer, Registered Real Estate Salesperson and Realtor  
Bergen Basin Realty

By Doreen Alfano and Jason Sciulara, Broker-owners